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## The Single Tax Amendment.

By RUSH H. LIMBAUGH

(Continued from last week.)

Such is the theory and such is the history of this proposition on which we are called to decide. What is to be our decision?

Before a people change any form of constitutional construction in which lies the welfare of society, it is first expedient to determine whether the present condition of the thing which is to be changed is unsatisfactory, and if it is, second to find beyond the shadow of doubt whether the proposed system will remedy the unsatisfactory conditions.

Thus we come to our first inquiry: Is the present system of taxation unsatisfactory? For answer hear the voices that come from our deliberative councils, read the stories of poverty and oppression; heed the pleadings that come from the homes of the poor and helpless. In all of them there is constant complaint of exorbitant taxes of inequality of taxation and of abominable tariff rates. Excessive prices on necessities are coming to be a menace to progress. On every side can be found inequality of conditions. Here in a state where there is enough for all we find thousands of poor and helpless. Why, we wonder, should there be such difference? Why should some suffer while others live in luxury? Why should women faint with hunger and little children spend the morning of life in the treadmill of toil? While we hear of want and helplessness we hear also of capital wasting, corrupting and oppressing. These very same problems troubles Henry George. His solution was the single tax. The same problems still exist. Do they demand a change? Undoubtedly there are numerous wrongs in our whole social, industrial and political system. Conditions are unsatisfactory. Will the single tax produce the desired remedy?

Dr. Frank D. Fetter, professor of political economy at Cornell university and one of the leading modern economists, has this to say about the single tax. "If the theory of value on which it is based was sound the doctrine would have irresistible reasons in its favor." But it is just here that the first objection to the single tax must be brought in. These orthodox reformers who are responsible for this scheme have plainly erred. They have made no attempt to distinguish between production due to brain and effort and that due to the ownership of land and other material property. Land is not the basis of all value as they believe and if it were the single tax theory would be an improper method of taxing value. A man might sell his farm for \$10,000 and keep the money while the buyer keeps the farm. The man who owns the farm would have to pay taxes while the man who has the \$10,000 would be free from any taxes. Of course land was the basis of value in both cases but the man who has the money has property that is valuable after the land is no longer his. Thus it is clear that other things besides land have value. Consequently the single tax theory lingers on false and unsubstantial foundations.

Besides this we have seen, from its history, that the single tax scheme was a result of uncompromising prejudice. Observing the unlimited wealth of a few and the helpless poverty of the masses, Karl Marx hastened to the famous conclusion that capitalists reap not only the harvest of their own sowing, but likewise that of the poor. Henry George observed conditions in a much different environment, but in a large measure the same. Having accepted the views of Marx he climbed on to more dangerous ground. He grew cold and bitter in

his denunciation of the rich against whom he had inherent enmity. Prejudice and jealousy marked the pathway of his unceasing labor. He tried to be fair but with such obstacles in his way it was impossible. His solution of the problem was elusive, baseless and clung about the hatred which called it into being. It is mere political agitation and not scientific reasoning for ameliorating results.

This scheme will not even accomplish the purpose for which it was devised. The founders of this device have sought to cast away the burdens from the poor. To do this they have placed all the burdens of the state upon one class—the landowners because of their false theory of value. They forget that while they are exempting thousands from carrying their share of the burden that among them are some who are most able to bear it. And they also forget that among those on whom they cast the burden are many who are least able to bear it. While they seek to drive poverty away they only introduce it into places free from it. While striving to aid the helpless they increase helplessness. The plan is not only baseless, it is unsound, radical and revolutionary.

The history of all nations reveals nothing more clearly than that questions of taxation are the most delicate, the most difficult and the most dangerous that ever confronted the public mind. The greatest problem lies in adjusting taxes equally among the different classes. No one class will carry all the burden. It is absurd in beginning and unsuccessfully always with one class carrying all the burden there is constant turbulence, faction and rebellion. History repeats itself here in every nation from ancient Rome to the Bastille the murderous guillotine, the reign of terror and the bloody revolution of modern France and proclaims a warning against class taxation. The single tax heaps an unlimited burden upon the landholder while it releases the burden from the rich, the coal baron, the railroad king, the industrial despot. It makes the farm the only contributor to the needs of the state while the rich man of the city enjoys what the farmer wearily and painfully strives for. It is not only revolutionary; it is inquisitions, destructive, chaotic. The farmer will not stand for it. History will again repeat itself for a deserving class of civilization will rise up in open rebellion against a system which fosters the destruction of their independence, their rights and their general well being.

This brings us to our final and most important point of consideration: Is the single tax just? We have already found that if viewed on the grounds of social expediency it would be inconsistent with the principle of equality and would necessarily result in gross injustice. But let us view it from another standpoint. In his "Wealth of Nations," Adam Smith, the venerable father of English political economy, outlined four canons of taxation. The last and most requisite of these laws is: "The subjects of every state ought to contribute toward the support of the government as nearly as possible in proportion to their respective abilities; that is in proportion to the revenue which they respectively enjoy under the protection of the state." This principle of taxation has far to great a significance to be dealt with lightly, viewed in the light of it the justice of any form of taxation can be ascertained. And where inconsistency is found with this principle the system falls helplessly to the ground.

It is at once obvious that when Adam Smith formulated this principle he recognized the state as a common union of all subjects

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whose object was to promote the general welfare of all men. And this is what the state does. It protects you and me and every citizen—our lives, our liberty and our property. When we pay taxes to the state we pay for the protection the state gives us. From the standpoint of honor, morality, and justice is it not right that our taxes be paid in proportion to the protection we get from the state? Does not the state protect all property as nearly similar as is possible? Is it not the purpose of the state to protect a man's house with the same power that it protects his land? Does a state discriminate between its property in protection because of a disputed source of the value of that property? These questions answer themselves. The state protects the property of all citizens alike. Consequently all citizens should pay taxes in proportion to the amount of property they own, whether that property is land, buildings, money, live stock or anything that has value.

Thus we see the injustice of the single tax. It makes the farmer pay taxes on his farm, but not on his house, his machinery, his live stock or anything except his land. It requires the city dweller to pay a tax upon the lot where his house stands, but excludes the house itself—the most valuable part of the establishment—from the role of taxation. It lays taxes upon the ground beneath a large manufacturing plant, but it frees from taxes the plant itself, the machinery and all the material it consumes. What excuse can the single taxers give for ignoring the basic principle of taxation and thus abusing the common standard under which all men are equal? On what grounds of justice do they single out the landholder for all taxation? The progress of the race has been slow and painful, but each advancing step is made on a firm foundation of justice. The single tax, regardless of its other innumerable defects, is palpably unjust and for this reason alone stands self-condemned.

We have now found that the single tax theory itself is an absurd scheme, produced from false reasoning and class jealousy. We have found that it will not accomplish its intended purpose for it will exempt large sections of taxable population without bringing any substantial relief to the poorer classes generally. We have found that it would divorce the interests of the people from those of the government and imperil the progress of the state by hamstringing the landholder with more than his just share of the burden. We have found, moreover, that the system is unjust, that it is openly opposed to the basic principle of modern taxation, for it seeks to place the burdens of all upon the shoulders of a few. With all these serious defects the passing of the single tax amendment would be a terrible blunder for the state of Missouri. Let us then, as patriotic

citizens, faithfully perform the task that awaits us. The principle is wrong and we must not admit its carrying. We must not only know ourselves, but carry the truth to those who do not know. Intelligence and firmness must make way for justice. Every citizen must know his duty, and do it well, else the initiative and referendum system will be abused. Let us answer our call to service so that when the election call of the single tax proposition sounds forth on election day, the sons of Missouri will clearly and triumphantly reply with a decisive, "NO."

Appreciates Mr. Hensley.

(From the DeSoto Press)

DeSoto Mo., July 30, 1912.

Editor The Press:

On my recent visit east with my family I had occasion to stop over in Washington, D. C., for about six days, and while there called upon our congressman, Walter L. Hensley, who showed us every attention. He is a member of both the Labor and Naval committees and gave us an opportunity to see these committees in session, also the senate and house of congress. He sticks right to his duty as a representative of the people's interests and stands high among his colleagues in congress.

We met Joseph O'Connell, president, and President Johnson of the International Association of Machinists, while in Washington, and they asked us to help send Hensley back to congress this year. We believe the people will return Mr. Hensley to congress by an increased majority at the coming election.

HARRY WILLIAMS.

## Southeast News.

The Monett Times says: Two women started out to win a man. Each entered the race with a different plan. One put on fine garments to dazzle the eye, the other baked for him an old-fashioned pie. The dresser did nothing but giggle and talk; the baker said nothing, but won in a walk.

Farmington Times.

William Turnbull of Elvins was killed in the Federal Wednesday morning. The elevator had choked up and he and another man cleaned it out. After cleaning it out Turnbull went to the opposite of the shaft to put the belt on the upper pulley to start the machinery, when he was probably caught by the belt and thrown into and down the shaft—his fellow-workman did not see the accident. His right arm was jerked off at the shoulder, his neck was broken and his skull crushed. He was about 36 years old and leaves a wife and three children.

Farmington Times.

Last Tuesday a Russian named Pete Washinsky was killed by a falling rock at the Hoffman mine. The contract boss and another man had sounded out the rock about 7 o'clock before going to work, and although

it was not thought to be exactly safe, they started to put up the machine anyway, and before they got it up a rock about 6x8x8 fell. Washinsky and another Russian, whose name the witnesses at the inquest did not know, was caught under the rock. Washinsky's breast was crushed in, killing him instantly. He was about 19 years of age. The other man's leg and jaw were broken and his skull fractured. He was taken to the Hospital at Bonne Terre.

## 6 Beautiful Teaspoons Free

FARM PROGRESS of St. Louis, Mo., the biggest and best farm and agricultural paper printed in the United States, offers to send six beautiful teaspoons to anyone who sends 25 cents for a one-year subscription, or one dozen spoons for a two-year subscription at 50 cents. The spoons are six inches in length and are made of solid silveroid (Pure White Metal), which will not tarnish, and in ordinary use will last for years. The edges are handsomely beaded after the design of the most expensive spoons made and in every way will prove valuable to the household. If you are at present a subscriber and wish to take advantage of this offer, your subscription will be extended. Tell your friends and neighbors about this generous offer. Address all orders to FARM PROGRESS, St. Louis, Mo.

## Opening of Missouri State Normal School

Cape Girardeau, Mo.

Tuesday, September 10, 1912

The following are among the important courses offered:

1. Course for Rural School Teachers, leading to the Rural School State Certificate.
  2. Elementary Professional Course, leading to the elementary Professional Certificate.
  3. Elementary Course in Agriculture, leading to a state Certificate.
  4. Advanced Professional course, leading to the Normal Diploma and Life Certificate.
  5. Course for supervisors of Music and Drawing, leading to the Normal Diploma and Life Certificate.
  6. Courses for High School Teachers of English and Expression, Mathematics and Science, History and Literature, Latin and Modern Language, all courses leading to the Normal Diploma.
  7. Course in Home Economics, leading to the Normal Diploma and Life Certificate.
  8. College Courses, leading to the degrees of Bachelor of Arts, Bachelor of Science in Education, and Bachelor of Science in Home Economics.
- Four well equipped school buildings, two good dormitories, a strong faculty. For further information or catalogue, address: W. S. DEARMONT, PRESIDENT, Cape Girardeau, Missouri.

## Program of the Bollinger County Teachers' Meeting

Marble Hill, August 23-24, 1912

FRIDAY

- 11:00 a. m. Organization and enrollment.
- 12:00 m. Noon.
- 1:00 p. m. Clean-up day. The house, yard, outbuildings etc. The drinking water, drinking cups and closed water vessel. The heating, lighting and ventilating of the schoolhouse. Earl Jamison and A. W. Slover.
- 1:40 p. m. Recreation. Value of. What and how? Teacher's part. The pupils part. James M. Corbin and Walter E. Revelle.
- 2:10 p. m. Records and reports. Maud Wallis.
- 2:40 p. m. Recess.
- 2:55 p. m. Outline of work for the year. Course of study, reading circle, contest, teachers' meetings, reports etc. (Round table) led by county superintendent.
- 4:00 p. m. Adjournment.

SATURDAY

- 8:30 a. m. Penmanship in public schools. J. L. Lutes.
- 9:00 a. m. Address. A. F. Hendrick.
- 9:40 a. m. Lesson assignment and daily preparation by teacher. Wayne Brasher.
- 10:10 a. m. Libraries. Their place in the public school and how to secure them. Alice C. Murray and Willie Robinson.
- 10:45 a. m. Recess.
- 11:00 a. m. Show how to adapt county text books to state course of study. H. D. Nichols.
- 11:40 a. m. What a teacher should read.

O. R. Kirkpatrick.

12:00 m. Noon.

- 1:00 p. m. Daily program. Principles underlying. Discuss the program suggested in the state course of study. Value of following program strictly. Ella Miller and J. K. Wells.
  - 1:40 p. m. Importance of punctual attendance. F. M. Jones.
  - 2:10 p. m. How teach government and history. B. L. Hotze.
  - 2:50 p. m. Issuance of attendance certificates.
  - 3:00 p. m. Adjournment.
- WILBUR M. WELLES, County Superintendent.

## Lack of Education.

A Californian who recently completed a business tour of Missouri expressed great astonishment at the lack of education among the children of the country districts. The man to whom he addressed his remarks was a St. Louisian and resented the observation, calling attention to the splendid schools of the city, the intelligence of youth and the general fund of information that was characteristic of all.

"That's just it," replied the Californian. "Your own ignorance of conditions in the rural districts and grade in city school alone is undoubtedly the great fault. I marvel that you do not see the pitiful condition. You fellows of the city are eternally bragging about giving everyone a square deal and yet you let your rural children grow up in ignorance, deny them what is naturally theirs and would fight if anyone dared suggest that you lack interest in the essentials that make a great republic."

"In California we consider it a privilege to be able to support the schools in the fullest measure and never look upon a tax for schools as a burden. The result is California is way in the lead in educational advantages and is producing a fine crop of intelligent citizens to take up the reins of commerce and government when able compels us older fellows to leave off. While I was aware of Missouri's inadequate support of rural schools I had no idea those schools were so frightfully neglected."

"I understand educators are waging a campaign for a mill tax to provide more revenue for the schools, why, it seems absurd to me that any special campaign methods should be necessary to get justice for defenseless children. It should be the citizen's first thought to defend the child of the soil from the monster ignorance. Why draw the line at the country child? He is of as much importance as an integral part of the population of Missouri and the United States as is the city child. Why draw lines in this democratic country?"

The St. Louisian had no defense to make because, unfortunately, there is none.

## Had Been There Before

One time a man came into the office and inquired if we wanted to publish an item about a woman going over the country dressed in men's clothing. He was told that was the very thing we were looking for. He seemed much tickled. We began to write down the alleged facts as he gave them out, and when he had finished the paper was read over and pronounced by him to be perfect in that it gave the facts exactly correct. But when the paper was passed over to him for his signature he wilted like a leaf. The man declared he wouldn't sign his name to the "fact" because he didn't want to "have anything to do with it." To tell the truth, we had not the slightest idea of printing this man's story in any event, and we knew, too, that he wouldn't sign his name to that paper. The point is, there are people who are perfectly willing to get the news a mer man into trouble if they can stay out the selves.—Sharpe County Record.